

MFASIS ACCOUNTING SYSTEM

EXTERNAL
RECEIVABLE

Function: Process Accounts Receivable Receivables

OBJECTIVES:

To process external customer receivables in the MFASIS Accounting System.

SOURCE DOCUMENTS NEEDED:

- Customer Receivable
- Receivable Transaction Input Form

PROCEDURES:

See User Procedure Section

SYSTEM INPUT:

See System Input Section

SCREENS TO BE USED:

- Receivable Transaction (RE)

MFASIS ACCOUNTING SYSTEM

EXTERNAL
RECEIVABLE
NARRATIVE

Function: Process Accounts Receivable

NARRATIVE

The MFASIS Revenue Accounting component provides a facility for recording and tracking accounts receivable, and recording accrued and cash revenues. Open receivables in the Revenue Accounting component are maintained by a unique document number. Customers are also maintained in a customer table. A receivable is associated with a customer by coding the customer code on the transaction recording the receivable. This allows recording of open receivables by customer. Aging of open receivables is also done in the system and reported. A receivable may be entered into the system to record a variety of accounting events.

MFASIS will process external receivables through the (RE) transaction. The Accounts Receivable System will be used by agencies who will track detail accounts receivable in the System. Other agencies, such as the Bureau of Taxation, will use Journal Vouchers to record Accounts Receivables in the General Ledger at the Fund level in the System. They will have to code a credit to the A/R account where the Accounts Receivables are maintained on the cash receipt (CR) transaction when payments against the receivables are received.

Receivables are prepared by individual agencies and sent to the external customer. MFASIS will produce invoices. A copy will not be sent to the Bureau of Accounts and Control. The Bureau of Accounts and Control will not approve RE transactions.

CUSTOMER TABLE

Agencies will add new customers to the Customer Table. The Bureau of Accounts and Control will not review additions to the Customer Table. Agencies will not be able to change or delete customer data on the Customer Table. The Bureau of Accounts and Control will maintain the Customer table and will be the only bureau to delete customers from the table. The Customer table is used to edit the Customer Code entered on (RE) and Cash Receipt (CR) transactions.

ACCOUNTING ACTIVITIES

MFASIS will debit accounts receivable and credit revenue or expenses depending on the accounts coded on the transaction.

MFASIS ACCOUNTING SYSTEM

EXTERNAL
RECEIVABLE
FORMS

Function: Process Accounts Receivable

FORMS

RECEIVABLE TRANSACTION INPUT FORM

*(USE AN AGENCY SPECIFIC FORM
TO RECORD AGENCY ACCOUNTS RECEIVABLE RECEIVABLES)*

MFASIS ACCOUNTING SYSTEM

EXTERNAL
RECEIVABLE
USER PROCEDURES

Function: Process Accounts Receivable

USER PROCEDURES

ON-LINE AGENCIES

A. PROCESS ACCOUNTS RECEIVABLES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
1. External Customer owes money to the state.	Agency accounting unit	Follow agency internal procedures for review and validation of customer receivable. Prepare for processing: a) stamp each receivable with the standard MFASIS stamp and fill in the customer code, the receivable's document ID, the accounting distribution, and the document total b) attach to the customer receivable proper supporting documents.
2. Receipt of reviewed and properly coded customer receivable.	Agency authorizing signature	Sign each invoice authorizing the bill.
3. Receipt of agency reviewed and authorized customer receivable.	Agency personnel	Enter RE transaction data into the system. See the SYSTEM INPUT GUIDELINES section for data entry instructions. If the customer is not on the file then follow the procedures in the MASTER TABLES section to have a customer added to the customer table. Perform a quick edit, approve the transaction and put the document on hold.

MFASIS ACCOUNTING SYSTEM

EXTERNAL
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USER PROCEDURES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
4. The RE transaction has been entered into MFASIS. NOTE: Steps 3 and 4 may be completed simultaneously if security for your agency has been established to allow the same person to enter and process final approval of the transaction. Please see your agency security coordinator to determine if this is the case.	Agency supervisor Agency personnel	Apply agency level approval and process off-line. Send copies of the receivable to the customer.
5. Receipt of Transaction Reject Report.	Agency Accounting Unit	Pull RE documents rejected on overnight edits. Make necessary corrections. Apply agency approvals and process off-line. File documents according to archive procedures.

OFF-LINE AGENCIES

A. PROCESS ACCOUNTS RECEIVABLES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
1. External Customer owes money to the state.	Agency accounting unit	Prepare a customer receivable. Follow agency internal procedures for review and validation of customer receivable. Prepare for processing:

MFASIS ACCOUNTING SYSTEM

EXTERNAL RECEIVABLE USER PROCEDURES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
		<p>a) stamp each receivable with the standard MFASIS stamp and fill in the customer code, the receivable's document ID, the accounting distribution, and the document total</p> <p>b) attach to the customer receivable proper supporting documents.</p>
2. Receipt of reviewed and properly coded customer receivable.	Agency authorizing signature	Sign each customer receivable authorizing the bill.
3. Receipt of agency reviewed and authorized customer receivable.	Agency staff	<p>Send copies of the receivable to the customer.</p> <p>Forward the customer receivable and the supporting documents to the Bureau of Accounts and Control.</p>
4. Receipt of the customer receivable and supporting documentation.	BAC	<p>Enter the RE transaction data into the system. See the SYSTEM INPUT GUIDELINES section for data entry instructions.</p> <p>If the customer is not on the customer table, then follow the procedures in the MASTER TABLES section on how to add a customer to the customer table.</p> <p>Perform a quick edit on the transaction.</p> <p>Return to agency any IN transactions which are rejected by the system.</p> <p>Apply the agency level approvals and process off-line. Return to agency.</p>

MFASIS ACCOUNTING SYSTEM

EXTERNAL
RECEIVABLE
USER PROCEDURES

FREQUENCY TRIGGER	RESPONSIBLE UNIT/EMPLOYEE	PROCEDURES
5. Receipt of Transaction Reject Report.	Agency Accounting Unit	<p>Pull RE documents rejected on overnight edits.</p> <p>Make necessary corrections and return to BAC to process. See #4.</p> <p>Keep on file according to archive procedures.</p>

MFASIS ACCOUNTING SYSTEM

EXTERNAL
RECEIVABLE
SYSTEM INPUT

RECEIVABLE (RE)

FUNCTION:	DOCID: RE	01A	480602004	06/05/98 10:14:15 AM
STATUS: ACCPT	BATID:		ORG:	
H-	RECEIVABLE INPUT FORM			
RE DATE: 06 02 98		ACCTG PRD:	BUDGET FY:	
ACTION: E		CMIA SCHEDULE DATE:		
RE DUE DATE:		BILLING CODE: PIP		
RE TYPE:		OFF BLD REC ACCT: 0022		
COMMENTS:		INSTRUCTION CODE:		
DOCUMENT TOTAL:		235.00		
CALCULATED DOC TOTAL:		235.00		
CUSTOMER CODE: 01APIP0076		THIRD PARTY FLAG: N		
NAME: BERCE POTATO CO., INC				
ADDRESS: 907 MAIN ST.				
CITY: ST. AGATHA		STATE: ME ZIP: 04772 -		

FUNCTION:	DOCID: RE	01A	480602004	06/05/98 10:14:46 AM
STATUS: ACCPT	BATID:		ORG:	001-001 OF 001
LINE	REV	FUNC	JOB	REPT
NO	FUND AGCY ORG/SUB ACTV SRC/SUB APPR UNIT TION OBJ/SUB NUMBER	CATG		

BS	RATE	NUMBER		
ACCT CODE	UNITS	UOM	AMOUNT	I/D

01- 01	014 01A 7223		2692 01	
			235.00	SEED IMPORT BILL 06/01/92
02-				
03-				
04-				
05-				
06-				

MFASIS ACCOUNTING SYSTEM

EXTERNAL RECEIVABLE SYSTEM INPUT

The Receivable (RE) document bills customers for the goods or services they have received. It can post either to a revenue account or, in case of reimbursements, to an expenditure account.

Field	Description
Date of Record	Defaults to the current date. Enter the date (<i>mm dd yy</i>) of the receivable event.
Accounting Period	Default is inferred based on Date of Record . If entered, ensure that it is open. You cannot enter a future period.
Budget FY	Default is current fiscal year. If entered, ensure that it is open. You cannot enter a future fiscal year.
CMIA Schedule Date	Display only. The date that represents when the transaction should be processed according to the CMIA drawdown schedule. This field is only used for documents generated by the CMIA Drawdown Generation Process (CMDG).
New/ Modification/ Cancellation [Action]	Optional. Valid values are: New [E] Indicates a new document. Blank defaults to New [E] for new entry. Modification [M] Modification of a previously entered document. This allows the addition of new lines, increases/ decreases to existing line amounts or canceling of a line. (You must use a Receivable Credit Memo (RM) document to decrease the document total.) Cancellation [X] Allows you to cancel an existing document. If you want to cancel an existing document, the document cannot have been referenced in any way. For example, you cannot cancel a receivable that is referenced by a Cash Receipt (CR) document.
Billing Code	Defaults from Customer Information (CUS2) if a billing code is entered there. Required if no billing date is entered on Customer Information (CUS2). Enter the code that identifies the billing profile for invoice or statement generation. See Billing Profile (BPRO) for valid values.
RE Due Date	Optional. Date on which payment for the receivable is due. Enter this field (<i>mm dd yy</i>) only if Billing Code specifies invoice processing. If blank and the billing code specifies invoices, it defaults to: Receivable Date + Receivable Due Date Lag (from Billing Profile (BPRO) or Revenue Options (ROPT))

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	<p>If blank and Billing Code specifies statements or both invoices and statements, it defaults to:</p> <p>Next statement date (based on the statement day) + Receivable Due Date Lag (from Billing Profile (BPRO) or Revenue Options (ROPT))</p>
Offset Billed Receivable Account	Protected. Inferred from Intragovernmental Billed Receivable Account on System Special Accounts (SPEC) if RE Type is G . Inferred from Billed Receivable Account on System Special Accounts (SPEC) if RE Type is not G . This is the offset billed receivables account for all of the receivable lines.
RE Type	<p>Optional. Enter the type of receivable document.</p> <p>G The receivable is an intragovernmental receivable (billing another State agency).</p> <p>S The receivable is a summary receivable and not for billing to customers.</p> <p>I Receivable contains only interest lines. All lines must contain the interest revenue source from Revenue Options (ROPT). (Modifying receivables only.)</p> <p>L Receivable contains only late fee lines. All lines must contain the late fee revenue source from Revenue Options (ROPT). (Modifying receivables only.)</p>
Instruction Code	Optional. Defaults to Instruction Code on Billing Profile (BPRO) for billing codes which specify invoices. Enter the code used to specify that special instructions are printed on an invoice. For statements, do not enter this field; it defaults from Billing Profile (BPRO) when the statement is generated.
Comments	Optional. Enter a description of the document. Comments are used as transaction descriptions on customer statements.
Document Total	<p>Required. Enter the unsigned net amount of all lines entered on the document. To compute this amount for modification documents:</p> <ol style="list-style-type: none"> 1. Add together the increase amounts. 2. Add together the decrease amounts. 3. Subtract the lesser of these from the greater and enter this amount.
Calculated Total	The net total of the line amounts is computed by the system and displayed.

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Customer Code	Required. Enter the customer who is billed. See Customer Information (CUS2) for valid values.
Third Party	Protected. Initialized to selected [Y] if a third party is defined on Customer Information (CUST) for the entered Customer Code . If selected [Y], the invoice generated is sent to the third party by inferring the name and address from Third Party Billing (TPAR) rather than Customer Information (CUS2).
Name	Conditional. Required if the RE Type is not <i>S</i> (summary). If the customer is not miscellaneous, the name is inferred from either Customer Information (CUS2) or Third Party Billing (TPAR) and cannot be changed.
Address, City, State, Zip	Conditional. Required if the RE Type is not <i>S</i> (summary). If the customer is not miscellaneous, the address is inferred from either Customer Information (CUS2) or Third Party Billing (TPAR) and cannot be changed.
Line Information	
Line Number	Required. Enter a unique, two-digit number for each document line.
Fund	Required. Default is inferred from Organization (ORG2) based on the agency and organization entered on this document. See Fund Index (FUND) for valid values.
Agency	Conditional. Required on all revenue and expenditure transactions. Enter the agency for which the revenue was earned. See Agency Index (AGCY) and Fund Agency Index (FAGY) for valid values.
Org/Sub	Conditional. Required on all revenue and expenditure transactions. Enter the organization for which the revenue was earned. See Organization Index (ORGN) for valid values. Sub-Organization is required on revenue transactions if Sub-Organization Required on Revenue is <i>Required [Y]</i> for a new document on Organization (ORG2); or on expenditure transactions if Sub-Organization Required on Spending is: <i>Required [Y]</i> , or <i>Required on Expenditure Transactions [3]</i> . See Sub-Organization (SORG) for valid values.
Activity	Optional. Used for reporting purposes only. See Activity Index (ACTV) for valid values.
Rev Source/Sub	Conditional. Required on all revenue transactions. Enter the revenue source that

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	defines the type of revenue recorded on this line. See Revenue Source Index (RSRC) for valid values. Sub-Revenue is required if Sub-Revenue Source Required on Revenue Source (RSR2) is <i>Yes [Y]</i> . See Sub-Revenue Source (SREV) for valid values.
Appropriation Unit	Required if Appropriation Control Option on Fund Index (FUND) is <i>C</i> (full control) or <i>P</i> (presence control). Revenue transactions require a two digit appropriation unit. Expenditure transactions require a three digit appropriation unit. See Appropriation Index (EAPP) for valid values.
Function	Optional. See Function (FUNC) for valid values.
Object/Sub	Conditional. Required on reimbursement transactions only. Leave blank otherwise. See Object Index (OBJT) for valid values. Leave blank if Object is not entered. See Sub-Object (SOBJ) for valid values.
Job Number	Optional. Enter the project number associated with this receivable line. See Agency Project Inquiry (AGPR) for valid values.
Reporting Category	Conditional. Required on revenue transactions if Reporting Category Required on Revenue Transaction is <i>Yes [Y]</i> on Agency (AGC2). Required on expenditure transactions if Reporting Category on Agency (AGC2) is: <i>Required on Pre-encumbrance Transactions [1], Required on Encumbrance Transactions [2], or Required on Expenditure Transactions [3].</i> See Reporting Category (RPTG) or Federal Aid Inference (FAIT) for valid values.
BS Account	Conditional. Required on balance sheet transactions; leave blank on revenue and expenditure transactions. See Balance Sheet Account Index (BACC) for valid values.
Rate Code	Conditional. Required if Amount is blank. Enter the code used to define the billing rate per unit of measure. See Billing Rate (BRTE) for valid values.
Number of Units	Conditional. Required if Rate Code is entered. Enter the number of units consumed by the customer.
Unit of Measure	Conditional. Required if Rate Code is entered. Enter the unit of measure of the goods consumed by the customer. If Rate Code is entered, this field is inferred from Billing Rate (BRTE).
Amount	Conditional. Required if either Rate Code or Number of Units is not entered. This is the dollar amount of the items described on the line. You can enter this manually, or

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	<p>let the system compute it as:</p> <p>Billing rate (based on Rate Code) * Number of Units.</p> <p>If this is a modification of a previous line, enter the amount of the increase or decrease here. The decimal point is optional, but you must enter two decimal places for cents. Increase/Decrease indicates whether this field is added or subtracted from the original amount.</p>
Inc/Dec	Defaults to <i>Default [blank]</i> . Valid values on a modification transaction are <i>Increase [I]</i> or <i>Decrease [D]</i> . Valid values on a new transaction are <i>Default [blank]</i> or <i>Increase [I]</i> .
Description	Optional. Enter any additional information about a line here.